



JON S. CORZINE  
Governor

## New Jersey Office of the Attorney General

Division of Consumer Affairs  
New Jersey Cemetery Board  
124 Halsey Street, 6th Floor, Newark, NJ 07102



ZULIMA V. FARBER  
Attorney General

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Director

**Mailing Address:**

P.O. Box 45036  
Newark, NJ 07101  
(973) 504-6553

June 26, 2006

certified & regular mail

William C. Barclay, III, President  
Cedar Green Cemetery Association  
103 Deschler, Blvd.  
Clayton, New Jersey 08312

Re: Offer of Settlement in Lieu of Filing a Formal Complaint

Dear Mr. Barclay:

This letter is to advise you that the New Jersey Cemetery Board (hereinafter "the Board") has had an opportunity to review information concerning the fact that the Annual Reports required to be filed by **NJSA45:27-15**, formerly, **NJSA8A:4-12**, were not made by Cedar Green Cemetery Association for the fiscal years 2002, 2003, & 2004.

Upon review of all available information, the Board has preliminarily found that the cemetery has violated **NJSA45:27-15** with regard to each of the three delinquent reports.

At this juncture, the Board has preliminarily concluded that the above is sufficient to warrant the initiation of formal proceedings against you. Notwithstanding that decision, however, the Board has determined that it will first offer you an opportunity to settle this matter, and thereby avoid the initiation of formal proceedings, should the cemetery consent to:

1. Cease and desist from the aforesaid violations of **NJSA45:27-15** & **NJSA 8A:4-12**;
2. Pay a penalty in the amount of **\$300.00**, comprised of \$100 for each violation (to be paid immediately upon your signing of the acknowledgment at the bottom of this letter); and
3. File accurate Annual Reports in a timely manner from this day forward.

In the event you are unwilling to settle this matter on the offered terms, it will be referred to the Attorney General's office for the initiation of appropriate enforcement action. In such event, you will be afforded an opportunity to defend against the alleged violation. Should you have any questions concerning this letter or the settlement offer herein, I suggest that you have your attorney contact Deputy Attorney General John D. Hugelmeyer, who may be reached at (973) 693-5056.

NEW JERSEY CEMETERY BOARD

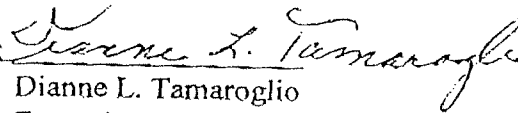
cc: John D. Hugelmeyer, Deputy Attorney General

If you are willing to settle this matter on the offered settlement terms, you may do so by signing the acknowledgment at the bottom of this letter, and returning it to the Board office. Upon your signature, this letter will be a matter of public record.

In the event you are unwilling to settle this matter on the offered terms, it will be referred to the Attorney General's office for the initiation of appropriate enforcement action. In such event, you will be afforded an opportunity to defend against the alleged violation. Should you have any questions concerning this letter or the settlement offer herein, I suggest that you have your attorney contact Deputy Attorney General John D. Hugelmeyer, who may be reached at (973) 693-5056.

If you elect to settle this matter now, you should sign the acknowledgment at the bottom of this letter and return it to the Board within thirty (30) days following your receipt of this letter. In the event that the Board receives no response from you within thirty (30) days, the Board's settlement offer will be withdrawn, and the matter will be referred to the Attorney General's Office for the initiation of appropriate enforcement proceedings.

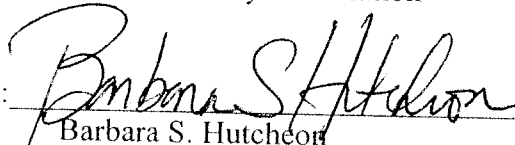
NEW JERSEY CEMETERY BOARD

By:   
Dianne L. Tamaroglio  
Executive Director

ACKNOWLEDGMENT: I, Barbara S. Hutcheon, President of Cedar Green Cemetery Association on behalf of Cedar Green Cemetery Association, hereby acknowledge that I have read and reviewed the settlement proposal set forth in the above letter. I acknowledge the conduct which has been charged. I am aware that, by signing this acknowledgment, I am waiving any rights Cedar Green may have to defend itself against any charges of wrongdoing. I am also aware that the action taken against Cedar Green by the Board herein is a matter of public record, and that this letter is a public document. Contingent upon the Board waiving the penalty, as requested in an accompanying letter, Cedar Green agrees to comply with all requirements set forth under items 1 and 3 above.

Dated: September 15, 2006

Cedar Green Cemetery Association

By:   
Barbara S. Hutcheon  
President